



February 17, 2004

ENGROSSED SENATE BILL No. 247

DIGEST OF SB 247 (Updated February 12, 2004 10:19 am - DI 92)

Citations Affected: IC 6-8.1; IC 34-30.

Synopsis: Publication of tax warrant lists. Requires the department of state revenue to compile, make public, and publish on the Internet the names and addresses of delinquent taxpayers who have owed more than \$1,000 in taxes and penalties for more than twelve months. Confers immunity on the department for publishing the information. Requires that a notice of intent to publish a name on the Internet be sent to the delinquent taxpayer before the taxpayer's name may be published on the Internet.

Effective: July 1, 2004.

Server, Craycraft

(HOUSE SPONSORS — CRAWFORD, BECKER, LYTTLE)

January 8, 2004, read first time and referred to Committee on Finance.
January 22, 2004, amended, reported favorably — Do Pass.
January 26, 2004, read second time, ordered engrossed. Engrossed.
February 29, 2004, read third time, failed for lack of a constitutional majority. Yeas 25, nays 21.
February 3, 2004, re-read third time, passed. Yeas 31, nays 18.

HOUSE ACTION

February 5, 2004, read first time and referred to Committee on Ways and Means.
February 16, 2004, amended, reported — Do Pass.

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ES 247—LS 6515/DI 103+



February 17, 2004

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

ENGROSSED SENATE BILL No. 247

A BILL FOR AN ACT to amend the Indiana Code concerning
taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-8.1-3-16, AS AMENDED BY P.L.192-2002(ss),
2 SECTION 141, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2004]: Sec. 16. (a) The department shall
4 prepare a list of all outstanding tax warrants for listed taxes each
5 month. The list shall identify each taxpayer liable for a warrant by
6 name, address, amount of tax, and either Social Security number or
7 employer identification number. Unless the department renews the
8 warrant, the department shall exclude from the list a warrant issued
9 more than ten (10) years before the date of the list. The department
10 shall certify a copy of the list to the bureau of motor vehicles.

11 (b) The department shall prescribe and furnish tax release forms for
12 use by tax collecting officials. A tax collecting official who collects
13 taxes in satisfaction of an outstanding warrant shall issue to the
14 taxpayers named on the warrant a tax release stating that the tax has
15 been paid. The department may also issue a tax release:

16 (1) to a taxpayer who has made arrangements satisfactory to the
17 department for the payment of the tax; or

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(2) by action of the commissioner under IC 6-8.1-8-2(k).

(c) The department may not issue or renew:

(1) a certificate under IC 6-2.5-8;

(2) a license under IC 6-6-1.1 or IC 6-6-2.5; or

(3) a permit under IC 6-6-4.1;

to a taxpayer whose name appears on the most recent monthly warrant list, unless that taxpayer pays the tax, makes arrangements satisfactory to the department for the payment of the tax, or a release is issued under IC 6-8.1-8-2(k).

(d) The bureau of motor vehicles shall, before issuing the title to a motor vehicle under IC 9-17, determine whether the purchaser's or assignee's name is on the most recent monthly warrant list. If the purchaser's or assignee's name is on the list, the bureau shall enter as a lien on the title the name of the state as the lienholder unless the bureau has received notice from the commissioner under IC 6-8.1-8-2(k). The tax lien on the title:

(1) is subordinate to a perfected security interest (as defined and perfected in accordance with IC 26-1-9.1); and

(2) shall otherwise be treated in the same manner as other title liens.

(e) The commissioner is the custodian of all titles for which the state is the sole lienholder under this section. Upon receipt of the title by the department, the commissioner shall notify the owner of the department's receipt of the title.

(f) The department shall reimburse the bureau of motor vehicles for all costs incurred in carrying out this section.

(g) Notwithstanding IC 6-8.1-8, a person who is authorized to collect taxes, interest, or penalties on behalf of the department under IC 6-3 or IC 6-3.5 may not, except as provided in subsection (h) or (i), receive a fee for collecting the taxes, interest, or penalties if:

(1) the taxpayer pays the taxes, interest, or penalties as consideration for the release of a lien placed under subsection (d) on a motor vehicle title; or

(2) the taxpayer has been denied a certificate or license under subsection (c) within sixty (60) days before the date the taxes, interest, or penalties are collected.

(h) In the case of a sheriff, subsection (g) does not apply if:

(1) the sheriff collects the taxes, interest, or penalties within sixty (60) days after the date the sheriff receives the tax warrant; or

(2) the sheriff collects the taxes, interest, or penalties through the sale or redemption, in a court proceeding, of a motor vehicle that has a lien placed on its title under subsection (d).

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(i) In the case of a person other than a sheriff:

- (1) subsection (g)(2) does not apply if the person collects the taxes, interests, or penalties within sixty (60) days after the date the commissioner employs the person to make the collection; and
- (2) subsection (g)(1) does not apply if the person collects the taxes, interest, or penalties through the sale or redemption, in a court proceeding, of a motor vehicle that has a lien placed on its title under subsection (d).

(j) IC 5-14-3-4, IC 6-8.1-7-1, and any other law exempting information from disclosure by the department does not apply to this subsection. From the list prepared under subsection (a), the department shall compile each month a list of the taxpayers subject to tax warrants that:

- (1) were issued at least twelve (12) months before the date of the list; and**
- (2) are for amounts that exceed one thousand dollars (\$1,000).**

The list compiled under this subsection must identify each taxpayer liable for a warrant by name, address, and amount of tax. The department shall publish the list compiled under this subsection on accessIndiana (as defined in IC 5-21-1-1.5) and make the list available for public inspection and copying under IC 5-14-3. The department or an agent, employee, or officer of the department is immune from liability for the publication of information under this subsection.

(k) The department may not publish a list under subsection (j) that identifies a particular taxpayer unless at least two (2) weeks before the publication of the list the department sends notice to the taxpayer stating that the taxpayer:

- (1) is subject to a tax warrant that:**
 - (A) was issued at least twelve (12) months before the date of the notice; and**
 - (B) is for an amount that exceeds one thousand dollars (\$1,000); and**
- (2) will be identified on a list to be published on accessIndiana unless a tax release is issued to the taxpayer under subsection (b).**

SECTION 2. IC 34-30-2-16.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 16.7. IC 6-8.1-3-16(j) (Concerning the department of state revenue for publishing a list of delinquent taxpayers).

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COMMITTEE REPORT

Madam President: The Senate Committee on Finance, to which was referred Senate Bill No. 247, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 3, line 14, delete "six (6)" and insert "**twelve (12)**".

Page 3, line 21, after "IC 5-14-3." insert "**The department or an agent, employee, or officer of the department is immune from liability for the publication of information under this subsection.**

SECTION 2. IC 34-30-2-16.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: **Sec. 16.7. IC 6-8.1-3-16(j) (Concerning the department of state revenue for publishing a list of delinquent taxpayers).**".

Re-number all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 247 as introduced.)

BORST, Chairperson

Committee Vote: Yeas 10, Nays 4.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 247, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 3, between lines 24 and 25, begin a new paragraph and insert:

"(k) The department may not publish a list under subsection (j) that identifies a particular taxpayer unless at least two (2) weeks before the publication of the list the department sends notice to the taxpayer stating that the taxpayer:

(1) is subject to a tax warrant that:

(A) was issued at least twelve (12) months before the date of the notice; and

(B) is for an amount that exceeds one thousand dollars (\$1,000); and

(2) will be identified on a list to be published on accessIndiana unless a tax release is issued to the taxpayer under subsection (b)."

and when so amended that said bill do pass.

(Reference is to SB 247 as printed January 23, 2004.)

CRAWFORD, Chair

Committee Vote: yeas 19, nays 5.

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